

COMMISSIONERS' PROCEEDINGS
SPECIAL MEETING
JANUARY 9, 2025

Agenda: 3:00 PM – Hearing for Tax Appeal of Northwest Cotton Growers

The Board of Stevens County Commissioners met for a special session. Present were all members: Shannon Crawford, Tron Stegman, and Joe D Thompson. Also present was County Attorney, Paul Kitzke; Deputy County Clerk, Amy Rich; County Appraiser, Angela Eichman.

Tron called the meeting to order.

Paul said he requested the special meeting due to timing of an upcoming hearing involving Northwest Cotton Growers and the appeal of their 2023 tax amount. He said the hearing is scheduled for January 31, 2025, and the cotton gin's attorney is asking for a ruling in their favor without a trial. Paul stated he was able to receive an extension for Stevens County to submit their legal reply. It is changed from January 10, 2025, to January 17, 2025. He informed the commissioners he has no experience in handling anything regarding the board of tax appeals and expressed his concern about the time constraint and that a decision needs to be made as soon as possible on how to proceed. Stevens County Appraiser Angela Eichman relayed that the cotton gin is claiming she increased the taxes for 2023 during their informal hearing and that it is not legal to do so. Angela explained that she had originally figured the tax amount of a certain structure based on it being old and not operational and was not made aware until the hearing that it was a newly developed venue that was completed and has been operating as of January 1, 2023. She then stated that according to Kansas state statute, she is obligated to adjust the tax amount and activate the increase immediately upon knowing of any operational venue. Angela confirmed that Northwest Cotton Gin is disputing only the amount for 2023. She stated she is confident in writing the reply for Stevens County but does not know the required format or submission process. Paul said because this has not occurred in Stevens County during the duration he has been in office, he does not know how it is handled either. Angela said she had reached out to the PVD attorney, but those offices were closed today so she would have to contact them the following day. Discussion was had regarding comparison of the two costs between the tax amount owed and outside legal representation to determine whether pursuing it legally is feasible or to just forego trying to collect the taxes due. Possible considerations are using the PVD attorney or seeking other representation closer to Topeka where the hearing will be held. Joe made a motion to allow Angela to obtain outside counsel, determine the cost for that counsel, compute the difference between the tax amount the gin has paid and the adjusted increase, then report back to the commissioners at their next regular meeting, Monday, January 13, 2025. Shannon seconded. Motion carried.

By motion, the Board adjourned.

Attest: Amy Rich, Deputy County Clerk

Tron Stegman, Chairman